

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

**City Constable Court Costs Fund** accounts for City Court cost fees collected from serving the execution of civil papers, garnishment fees and assessments required to maintain the City Constable's office.

**Mosquito Abatement and Rodent Control Fund** accounts for the special property tax levy required to cover the cost of controlling mosquitoes and rodents.

**Library Board of Control Fund** accounts for the special property tax levy required to fund the operation, maintenance and expansion of the East Baton Rouge Parish Library System.

**Downtown Development District** accounts for the special property tax levied within the district for education, planning, traffic, security, promotion and development of the district.

**Gaming Enforcement Division Fund** accounts for monies collected from the 5% bingo assessment fee collected for the purpose of funding the enforcement and administration of guidelines and regulations relative to the playing of charitable bingo by licensed organizations.

**Animal Control Center Fund** accounts for monies collected from services rendered in licensing and leashing of small animals.

**Federal Forfeited Property Fund** accounts for the cash proceeds received from federal seizures and forfeitures, as well as any interest earned on these funds, according to accounting guidelines of the U.S. Attorney General's Office.

**East Baton Rouge Parish Communications District** was created to provide citizens of East Baton Rouge Parish with Enhanced 911, a computer aided telephone dispatch system that processes incoming requests for emergency assistance, and provides instructions in first aid to the caller.

**Emergency Medical Services Fund** accounts for the special property tax levy required to maintain emergency medical services in East Baton Rouge Parish.

**Fire Department Pay Enhancement Fund** accounts for the special property tax levied within the City of Baton Rouge to fund increases in salaries and benefits for the City of Baton Rouge Municipal Fire personnel.

**Consolidated Road Lighting District No. 1** accounts for the special property tax levy required to provide street and road lights within the district.

Continued

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds (Continued)

**Parish Transportation Fund** accounts for receipts from the State Shared Revenue-Parish Transportation Fund as authorized by the Louisiana Revised Statute 48:751 to be used primarily for road improvement and mass transit.

**Parish Street Maintenance Fund** accounts for the portion (40%) of the one-half of one percent sales tax levied for the sole purpose of public road and street repair within East Baton Rouge Parish.

**Consolidated Garbage Service District No. 1** accounts for the special property tax levy required to maintain waste collection and disposal services for the parish rural area.

**Grants Fund** accounts for the receipts and disbursements of Federal and State grants.

### Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**City Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1992, 1992A, 1993, 1997, 1998A and 2001A Public Improvement Sales Tax Bonds of the City of Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

**Parish Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1998C Public Improvement Sales Tax Bonds of the Parish of East Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

**State and Local Government Securities Debt Service Fund** accounts for the portion of the 1997 City Sales Tax Revenue Bonds which were previously being paid from the 1997 Passenger Facility Charge Intergovernmental Obligation from the Greater Baton Rouge Airport District to the General Fund. The proceeds reserved for refunding of the 1997 note were placed in State and Local Government Series securities (SLGS), where they will be used to service the original 1997 City Bonds.

**Excess Revenue and Limited Tax Fund** accounts for transfers from the general fund, special revenue funds, and capital projects funds for payment of interest and principal redemption requirements of capital leases, contracts, loans, notes, and bonds that do not require a vote of the general public.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2001**

	Special Revenue				
	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District	Gaming Enforcement Division
<b>ASSETS</b>					
Cash and cash equivalents	\$ 16,587	\$ 1,361,875	\$ 20,160,752	\$ --	\$ 22,059
Investments	--	--	6,239,023	--	--
Property taxes receivable-net	--	358,890	3,374,819	25,788	--
Sales taxes receivable	--	--	--	--	--
Accounts receivable	--	--	--	--	--
Accrued interest receivable	--	4,149	77,955	--	74
Due from other governments	--	1,653,213	15,544,544	283,457	102
U.S. Housing and Urban Development loans receivable	--	--	--	--	--
Total assets	<u>\$ 16,587</u>	<u>\$ 3,378,127</u>	<u>\$ 45,397,093</u>	<u>\$ 309,245</u>	<u>\$ 22,235</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts and contracts payable	\$ 6,591	\$ 11,003	\$ 442,144	\$ 9,472	\$ 404
Due to other funds	--	--	15,527,561	214,231	--
Due to other governments	--	--	--	--	--
Accrued salaries payable	9,996	29,897	289,162	8,211	3,434
Deferred revenue	--	112,603	1,058,863	4,101	--
Deposits and escrow accounts	--	--	--	--	--
Total liabilities	<u>16,587</u>	<u>153,503</u>	<u>17,317,730</u>	<u>236,015</u>	<u>3,838</u>
Fund balances:					
Reserved for encumbrances	--	--	177,367	7,604	--
Reserved for U.S. Housing and Urban Development loans	--	--	--	--	--
Reserved for debt service:					
Principal	--	--	--	--	--
Interest	--	--	--	--	--
Reserved for subsequent year expenditures	--	436,900	--	--	2,430
Unreserved:					
Designated for unencumbered appropriations	--	450,000	--	10,300	--
Designated for solid waste collection and disposal	--	--	--	--	--
Undesignated	--	2,337,724	27,901,996	55,326	15,967
Total fund balances	<u>--</u>	<u>3,224,624</u>	<u>28,079,363</u>	<u>73,230</u>	<u>18,397</u>
Total liabilities and fund balances	<u>\$ 16,587</u>	<u>\$ 3,378,127</u>	<u>\$ 45,397,093</u>	<u>\$ 309,245</u>	<u>\$ 22,235</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transportation
\$ 53,347	\$ 67,807	\$ 1,581,464	\$ 4,653,652	\$ --	\$ 2,304,879	\$ 7,306,320
--	--	--	--	--	--	--
--	--	--	912,965	1,110,140	95,370	--
--	--	--	--	--	--	--
--	--	--	625,216	--	--	--
80	200	3,281	14,164	--	5,998	19,301
6,000	--	397,172	4,205,148	5,205,289	429,158	418,944
--	--	--	--	--	--	--
<u>\$ 59,427</u>	<u>\$ 68,007</u>	<u>\$ 1,981,917</u>	<u>\$ 10,411,145</u>	<u>\$ 6,315,429</u>	<u>\$ 2,835,405</u>	<u>\$ 7,744,565</u>
\$ 7,500	\$ 71	\$ 47,791	\$ 349,873	\$ 34,566	\$ 34,189	\$ 306,734
--	--	--	75,972	5,915,232	--	--
--	--	--	--	--	--	--
21,121	668	41,567	224,684	22,512	--	--
--	--	--	286,447	430,416	21,947	--
1,475	--	--	--	--	--	--
<u>30,096</u>	<u>739</u>	<u>89,358</u>	<u>936,976</u>	<u>6,402,726</u>	<u>56,136</u>	<u>306,734</u>
1,200	--	--	47,642	--	--	2,206,925
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
17,730	--	29,850	145,250	--	--	--
--	56,837	32,440	340,905	--	300,000	3,218,968
--	--	--	--	--	--	--
10,401	10,431	1,830,269	8,940,372	(87,297)	2,479,269	2,011,938
<u>29,331</u>	<u>67,268</u>	<u>1,892,559</u>	<u>9,474,169</u>	<u>(87,297)</u>	<u>2,779,269</u>	<u>7,437,831</u>
<u>\$ 59,427</u>	<u>\$ 68,007</u>	<u>\$ 1,981,917</u>	<u>\$ 10,411,145</u>	<u>\$ 6,315,429</u>	<u>\$ 2,835,405</u>	<u>\$ 7,744,565</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2001**

		Special Revenue		
	Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,267,370	\$ 8,665,641	\$ 2,475,844	\$ 51,937,597
Investments	--	--	--	6,239,023
Property taxes receivable-net	--	669,254	--	6,547,226
Sales taxes receivable	1,237,715	--	--	1,237,715
Accounts receivable	--	443,649	--	1,068,865
Accrued interest receivable	10,126	24,145	7,095	166,568
Due from other governments	--	3,116,474	3,824,212	35,083,713
U.S. Housing and Urban Development loans receivable	--	--	9,689,836	9,689,836
Total assets	<u>\$ 4,515,211</u>	<u>\$ 12,919,163</u>	<u>\$ 15,996,987</u>	<u>\$ 111,970,543</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts and contracts payable	\$ 1,027,268	\$ 737,888	\$ 1,242,747	\$ 4,258,241
Due to other funds	--	--	--	21,732,996
Due to other governments	122,121	--	974	123,095
Accrued salaries payable	--	--	494,101	1,145,353
Deferred revenue	--	234,526	1,874,147	4,023,050
Deposits and escrow accounts	--	--	272,055	273,530
Total liabilities	<u>1,149,389</u>	<u>972,414</u>	<u>3,884,024</u>	<u>31,556,265</u>
Fund balances:				
Reserved for encumbrances	988,431	--	81,205	3,510,374
Reserved for U.S. Housing and Urban Development loans	--	--	9,689,836	9,689,836
Reserved for debt service:				
Principal	--	--	--	--
Interest	--	--	--	--
Reserved for subsequent year expenditures	--	436,510	--	1,068,670
Unreserved:				
Designated for unencumbered appropriations	2,219,421	--	2,215,973	8,844,844
Designated for solid waste collection and disposal	--	11,510,239	--	11,510,239
Undesignated	157,970	--	125,949	45,790,315
Total fund balances	<u>3,365,822</u>	<u>11,946,749</u>	<u>12,112,963</u>	<u>80,414,278</u>
Total liabilities and fund balances	<u>\$ 4,515,211</u>	<u>\$ 12,919,163</u>	<u>\$ 15,996,987</u>	<u>\$ 111,970,543</u>

The accompanying notes are an integral part of this statement.

Debt Service

City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ 2,473,503	\$ 93,838	\$ 4,958,970	\$ --	\$ 7,526,311	\$ 59,463,908
19,450,048	813,004	--	--	20,263,052	26,502,075
--	--	--	--	--	6,547,226
--	--	--	--	--	1,237,715
261,396	10,814	--	--	272,210	1,341,075
--	--	--	--	--	166,568
--	--	--	--	--	35,083,713
--	--	--	--	--	9,689,836
<u>\$ 22,184,947</u>	<u>\$ 917,656</u>	<u>\$ 4,958,970</u>	<u>\$ --</u>	<u>\$ 28,061,573</u>	<u>\$ 140,032,116</u>
\$ 112,993	\$ --	\$ --	\$ --	\$ 112,993	\$ 4,371,234
--	--	--	--	--	21,732,996
--	--	--	--	--	123,095
--	--	--	--	--	1,145,353
--	--	--	--	--	4,023,050
--	--	--	--	--	273,530
<u>112,993</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>112,993</u>	<u>31,669,258</u>
--	--	--	--	--	3,510,374
--	--	--	--	--	9,689,836
13,921,680	778,545	4,905,750	--	19,605,975	19,605,975
8,150,274	139,111	53,220	--	8,342,605	8,342,605
--	--	--	--	--	1,068,670
--	--	--	--	--	8,844,844
--	--	--	--	--	11,510,239
--	--	--	--	--	45,790,315
<u>22,071,954</u>	<u>917,656</u>	<u>4,958,970</u>	<u>--</u>	<u>27,948,580</u>	<u>108,362,858</u>
<u>\$ 22,184,947</u>	<u>\$ 917,656</u>	<u>\$ 4,958,970</u>	<u>\$ --</u>	<u>\$ 28,061,573</u>	<u>\$ 140,032,116</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Special Revenue				
	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District	Gaming Enforcement Division
<b>REVENUES</b>					
Taxes:					
Property	\$ --	\$ 2,088,678	\$ 19,640,935	\$ 327,938	\$ --
Sales	--	--	--	--	--
Licenses and permits	--	--	--	--	--
Intergovernmental revenues	24,369	--	--	--	3,877
Charges for services	440,773	--	87,179	--	90,757
Fines and forfeits	3,065	--	300,381	--	--
Investment earnings	(1,222)	96,504	1,475,601	(3,012)	1,562
Miscellaneous revenues	--	70,776	7,717	19,852	--
Total revenues	<u>466,985</u>	<u>2,255,958</u>	<u>21,511,813</u>	<u>344,778</u>	<u>96,196</u>
<b>EXPENDITURES</b>					
Current:					
General government	560,160	--	--	--	131,337
Public safety	--	--	--	--	--
Transportation	--	--	--	--	--
Sanitation	--	--	--	--	--
Health and welfare	--	1,928,457	--	--	--
Culture and recreation	--	--	13,217,111	--	--
Conservation and development	--	--	--	360,233	--
Debt service:					
Principal retirement	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
Capital outlay	--	149,368	72,422	--	--
Intergovernmental	--	--	--	--	--
Total expenditures	<u>560,160</u>	<u>2,077,825</u>	<u>13,289,533</u>	<u>360,233</u>	<u>131,337</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,175)</u>	<u>178,133</u>	<u>8,222,280</u>	<u>(15,455)</u>	<u>(35,141)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	93,175	--	--	30,030	--
Transfers out	--	--	(9,404,153)	--	--
Proceeds from long-term debt	--	--	--	--	--
Proceeds of capital asset disposition	--	15,505	260	--	3,000
Total other financing sources and uses	<u>93,175</u>	<u>15,505</u>	<u>(9,403,893)</u>	<u>30,030</u>	<u>3,000</u>
Net change in fund balances	--	193,638	(1,181,613)	14,575	(32,141)
Fund balances, January 1	--	3,030,986	29,260,976	58,655	50,538
Fund balances, December 31	<u>\$ --</u>	<u>\$ 3,224,624</u>	<u>\$ 28,079,363</u>	<u>\$ 73,230</u>	<u>\$ 18,397</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transpor- tation
\$ --	\$ --	\$ --	\$ 5,313,289	\$ 6,182,617	\$ 562,250	\$ --
--	--	--	--	--	--	--
346,495	--	--	--	--	--	--
--	--	--	--	--	83,786	2,622,155
88,962	--	2,662,870	5,024,517	--	--	--
--	35,939	--	--	--	--	--
2,911	4,330	44,730	292,409	(117,595)	103,926	308,152
27,229	--	--	49,063	--	--	--
<u>465,597</u>	<u>40,269</u>	<u>2,707,600</u>	<u>10,679,278</u>	<u>6,065,022</u>	<u>749,962</u>	<u>2,930,307</u>
--	--	--	--	--	--	--
--	53,852	2,080,291	8,518,874	6,152,319	--	--
--	--	--	--	--	484,481	757,302
--	--	--	--	--	--	--
1,020,385	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
43,830	58,926	--	1,342,607	--	--	1,249,697
--	--	--	--	--	--	947,230
<u>1,064,215</u>	<u>112,778</u>	<u>2,080,291</u>	<u>9,861,481</u>	<u>6,152,319</u>	<u>484,481</u>	<u>2,954,229</u>
<u>(598,618)</u>	<u>(72,509)</u>	<u>627,309</u>	<u>817,797</u>	<u>(87,297)</u>	<u>265,481</u>	<u>(23,922)</u>
577,410	--	372,740	--	--	--	--
--	--	(56,169)	(372,740)	--	--	--
--	--	--	--	--	--	--
550	--	--	85,761	--	--	--
<u>577,960</u>	<u>--</u>	<u>316,571</u>	<u>(286,979)</u>	<u>--</u>	<u>--</u>	<u>--</u>
(20,658)	(72,509)	943,880	530,818	(87,297)	265,481	(23,922)
49,989	139,777	948,679	8,943,351	--	2,513,788	7,461,753
<u>\$ 29,331</u>	<u>\$ 67,268</u>	<u>\$ 1,892,559</u>	<u>\$ 9,474,169</u>	<u>\$ (87,297)</u>	<u>\$ 2,779,269</u>	<u>\$ 7,437,831</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Special Revenue			
	Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Total
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ 3,943,456	\$ --	\$ 38,059,163
Sales	12,416,643	--	--	12,416,643
Licenses and permits	--	--	--	346,495
Intergovernmental revenues	--	504,733	30,426,351	33,665,271
Charges for services	--	5,598,451	--	13,993,509
Fines and forfeits	--	--	--	339,385
Investment earnings	161,006	437,912	78,931	2,886,145
Miscellaneous revenues	1,010	--	2,233,809	2,409,456
Total revenues	<u>12,578,659</u>	<u>10,484,552</u>	<u>32,739,091</u>	<u>104,116,067</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	90,268	781,765
Public safety	--	--	2,555,121	19,360,457
Transportation	11,789,788	--	100,725	13,132,296
Sanitation	--	9,422,212	--	9,422,212
Health and welfare	--	--	1,912,689	4,861,531
Culture and recreation	--	--	123,633	13,340,744
Conservation and development	--	--	26,443,702	26,803,935
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	3,149,183	6,066,033
Intergovernmental	--	--	--	947,230
Total expenditures	<u>11,789,788</u>	<u>9,422,212</u>	<u>34,375,321</u>	<u>94,716,203</u>
Excess (deficiency) of revenues over (under) expenditures	<u>788,871</u>	<u>1,062,340</u>	<u>(1,636,230)</u>	<u>9,399,864</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	295,156	1,368,511
Transfers out	--	(1,072,490)	--	(10,905,552)
Proceeds from long-term debt	--	--	--	--
Proceeds of capital asset disposition	--	--	1,685	106,761
Total other financing sources and uses	<u>--</u>	<u>(1,072,490)</u>	<u>296,841</u>	<u>(9,430,280)</u>
Net change in fund balances	788,871	(10,150)	(1,339,389)	(30,416)
Fund balances, January 1	<u>2,576,951</u>	<u>11,956,899</u>	<u>13,452,352</u>	<u>80,444,694</u>
Fund balances, December 31	<u>\$ 3,365,822</u>	<u>\$ 11,946,749</u>	<u>\$ 12,112,963</u>	<u>\$ 80,414,278</u>

The accompanying notes are an integral part of this statement.

Debt Service

City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 38,059,163
13,000,253	578,838	--	--	13,579,091	25,995,734
--	--	--	--	--	346,495
--	--	--	--	--	33,665,271
--	--	--	--	--	13,993,509
--	--	--	--	--	339,385
899,313	41,915	29,762	--	970,990	3,857,135
--	--	--	--	--	2,409,456
13,899,566	620,753	29,762	--	14,550,081	118,666,148
--	--	--	--	--	781,765
--	--	--	--	--	19,360,457
--	--	--	--	--	13,132,296
--	--	--	--	--	9,422,212
--	--	--	--	--	4,861,531
--	--	--	--	--	13,340,744
--	--	--	--	--	26,803,935
7,035,000	440,000	--	3,754,535	11,229,535	11,229,535
5,903,227	176,072	--	5,099,643	11,178,942	11,178,942
--	--	--	--	--	6,066,033
--	--	--	--	--	947,230
12,938,227	616,072	--	8,854,178	22,408,477	117,124,680
961,339	4,681	29,762	(8,854,178)	(7,858,396)	1,541,468
1,599,624	--	--	8,854,178	10,453,802	11,822,313
--	--	(470,792)	--	(470,792)	(11,376,344)
--	--	5,400,000	--	5,400,000	5,400,000
--	--	--	--	--	106,761
1,599,624	--	4,929,208	8,854,178	15,383,010	5,952,730
2,560,963	4,681	4,958,970	--	7,524,614	7,494,198
19,510,991	912,975	--	--	20,423,966	100,868,660
\$ 22,071,954	\$ 917,656	\$ 4,958,970	\$ --	\$ 27,948,580	\$ 108,362,858

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 3

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 16,993,668	\$ --	\$ 16,993,668	\$ 16,993,668
General sales and use taxes	58,114,314	16,701,792	74,816,106	75,468,770
Total taxes	<u>75,107,982</u>	<u>16,701,792</u>	<u>91,809,774</u>	<u>92,462,438</u>
Intergovernmental revenues:				
State grants:				
Department of Public Safety and Corrections	151,351	--	151,351	151,351
Department of Transportation and Development	13,842,188	3,573,941	17,416,129	20,541,622
Louisiana State Capital Outlay Bill	28,000	337,208	365,208	4,550,000
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Pride Fire Protection District	10,353	--	10,353	10,353
EBR Parish Sheriff	--	186,009	186,009	500,000
Payment in lieu of taxes	5,870	--	5,870	5,870
Total intergovernmental revenues	<u>15,198,762</u>	<u>4,097,158</u>	<u>19,295,920</u>	<u>26,920,196</u>
Investment earnings	<u>11,586,084</u>	<u>2,692,023</u>	<u>14,278,107</u>	<u>11,808,007</u>
Miscellaneous revenues:				
Interest earned on assessments	4,984	--	4,984	3,750
Lease of old pistol range land	--	32,500	32,500	32,500
Special assessments	31,332	--	31,332	28,480
Contributions from private business	529,805	171,132	700,937	656,031
Contributions from government agencies	--	24,137	24,137	12,637
Donations	--	278,360	278,360	278,360
Total miscellaneous revenues	<u>566,121</u>	<u>506,129</u>	<u>1,072,250</u>	<u>1,011,758</u>
Total revenues	<u>102,458,949</u>	<u>23,997,102</u>	<u>126,456,051</u>	<u>132,202,399</u>
<b>EXPENDITURES</b>				
Land	10,531,261	2,191,199	12,722,460	17,862,494
Buildings	59,320,721	9,357,104	68,677,825	89,039,733
Improvements other than buildings	65,620,563	17,355,730	82,976,293	126,749,229
Equipment	5,211,478	1,122,773	6,334,251	8,681,204
Other	532,716	--	532,716	596,692
Total expenditures	<u>141,216,739</u>	<u>30,026,806</u>	<u>171,243,545</u>	<u>242,929,352</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,757,790)</u>	<u>(6,029,704)</u>	<u>(44,787,494)</u>	<u>(110,726,953)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	86,900,309	10,726,714	97,627,023	97,627,024
Transfers out	(27,056,362)	(3,922,835)	(30,979,197)	(49,889,465)
Proceeds from long term debt	46,469,644	13,868,873	60,338,517	60,338,517
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	<u>111,077,175</u>	<u>20,672,752</u>	<u>131,749,927</u>	<u>112,839,660</u>
Net change in fund balances	<u>\$ 72,319,385</u>	<u>14,643,048</u>	<u>\$ 86,962,433</u>	<u>\$ 2,112,707</u>
Fund balances, January 1		<u>72,319,385</u>		
Fund balances, December 31		<u>\$ 86,962,433</u>		

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 4

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 26,100	\$ 26,100	\$ 24,369	\$ (1,731)
Charges for services:				
Judiciary court costs	480,070	415,070	402,199	(12,871)
Constable bench warrant fees	90,000	66,675	38,574	(28,101)
Total charges for services	570,070	481,745	440,773	(40,972)
Fines and forfeits:				
City court forfeitures	--	--	3,065	3,065
Investment earnings	3,600	(1,250)	(1,222)	28
Total revenues	599,770	506,595	466,985	(39,610)
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	599,770	599,770	560,160	39,610
Excess (deficiency) of revenues over (under) expenditures	--	(93,175)	(93,175)	--
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	--	93,175	93,175	--
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 1,941,160	\$ 1,941,160	\$ 2,088,678	\$ 147,518
Investment earnings	90,000	90,000	96,504	6,504
Miscellaneous revenues:				
Other income	6,000	62,000	70,776	8,776
Total revenues	2,037,160	2,093,160	2,255,958	162,798
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	2,000,390	2,281,174	1,928,457	352,717
Capital outlay	699,850	664,066	149,368	514,698
Total expenditures	2,700,240	2,945,240	2,077,825	867,415
Excess (deficiency) of revenues over (under) expenditures	(663,080)	(852,080)	178,133	1,030,213
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	4,500	4,500	15,505	11,005
Net change in fund balances	(658,580)	(847,580)	193,638	1,041,218
Fund balances, January 1	3,030,986	3,030,986	3,030,986	--
Fund balances, December 31	\$ 2,372,406	\$ 2,183,406	\$ 3,224,624	\$ 1,041,218

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 18,250,380	\$ 18,250,380	\$ 19,640,935	\$ 1,390,555
Charges for services:				
Library - copy machine	99,000	99,000	87,179	(11,821)
Fines and forfeits:				
Fines	260,000	260,000	300,381	40,381
Investment earnings	825,000	825,000	1,475,601	650,601
Miscellaneous revenues:				
Donations	2,000	2,000	7,164	5,164
Other income	1,000	1,000	553	(447)
Total miscellaneous revenues	3,000	3,000	7,717	4,717
Total revenues	19,437,380	19,437,380	21,511,813	2,074,433
<b>EXPENDITURES</b>				
Current:				
Culture and recreation:				
Operations	14,440,975	14,429,441	13,244,448	1,184,993
Capital outlay	416,551	353,932	222,452	131,480
Total expenditures	14,857,526	14,783,373	13,466,900	1,316,473
Excess (deficiency) of revenues over (under) expenditures	4,579,854	4,654,007	8,044,913	3,390,906
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
Grants Fund	--	(14,153)	(14,153)	--
Capital Projects Fund	(9,330,000)	(9,390,000)	(9,390,000)	--
Total transfers out	(9,330,000)	(9,404,153)	(9,404,153)	--
Proceeds of capital asset disposition	--	--	260	260
Total other financing sources and uses	(9,330,000)	(9,404,153)	(9,403,893)	260
Net change in fund balances	(4,750,146)	(4,750,146)	(1,358,980)	3,391,166
Fund balances, January 1	29,260,976	29,260,976	29,260,976	--
Fund balances, December 31	\$ 24,510,830	\$ 24,510,830	\$ 27,901,996	\$ 3,391,166

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 315,130	\$ 315,130	\$ 327,938	\$ 12,808
Investment earnings	--	(5,500)	(3,012)	2,488
Miscellaneous revenues:				
Donations	20,000	20,000	19,852	(148)
Total revenues	335,130	329,630	344,778	15,148
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	370,155	390,539	364,419	26,120
Capital outlay	4,000	4,646	3,418	1,228
Total expenditures	374,155	395,185	367,837	27,348
Excess (deficiency) of revenues over (under) expenditures	(39,025)	(65,555)	(23,059)	42,496
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	23,500	30,030	30,030	--
Net change in fund balances	(15,525)	(35,525)	6,971	42,496
Fund balances, January 1	58,655	58,655	58,655	--
Fund balances, December 31	\$ 43,130	\$ 23,130	\$ 65,626	\$ 42,496

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 3,600	\$ 3,880	\$ 3,877	\$ (3)
Charges for services:				
Gaming fees	115,050	99,500	90,757	(8,743)
Investment earnings	<u>1,160</u>	<u>1,160</u>	<u>1,562</u>	<u>402</u>
Total revenues	119,810	104,540	96,196	(8,344)
<b>EXPENDITURES</b>				
Current:				
General government:				
Operations	<u>119,810</u>	<u>128,250</u>	<u>131,337</u>	<u>(3,087)</u>
Excess (deficiency) of revenues over (under) expenditures	--	(23,710)	(35,141)	(11,431)
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>3,000</u>	<u>3,000</u>
Net change in fund balances	--	(23,710)	(32,141)	(8,431)
Fund balances, January 1	<u>50,538</u>	<u>50,538</u>	<u>50,538</u>	<u>--</u>
Fund balances, December 31	<u>\$ 50,538</u>	<u>\$ 26,828</u>	<u>\$ 18,397</u>	<u>\$ (8,431)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
ANIMAL CONTROL CENTER SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits:				
Licenses	\$ 339,030	\$ 339,030	\$ 346,495	\$ 7,465
Charges for services:				
Shelter income	61,000	61,000	59,660	(1,340)
Outside sales	8,000	8,000	11,836	3,836
Spay and neuter animals	25,000	25,000	1,975	(23,025)
Veterinary services	--	--	15,491	15,491
Total charges for services	94,000	94,000	88,962	(5,038)
Investment earnings	2,400	2,400	2,911	511
Miscellaneous revenues:				
Donations	24,000	24,000	27,229	3,229
Total revenues	459,430	459,430	465,597	6,167
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	999,096	1,023,019	1,020,385	2,634
Capital outlay	52,974	46,311	45,030	1,281
Total expenditures	1,052,070	1,069,330	1,065,415	3,915
Excess (deficiency) of revenues over (under) expenditures	(592,640)	(609,900)	(599,818)	10,082
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	560,150	577,410	577,410	--
Proceeds of capital asset disposition	3,800	3,800	550	(3,250)
Total other financing sources	563,950	581,210	577,960	(3,250)
Net change in fund balances	(28,690)	(28,690)	(21,858)	6,832
Fund balances, January 1	49,989	49,989	49,989	--
Fund balances, December 31	\$ 21,299	\$ 21,299	\$ 28,131	\$ 6,832

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits:				
Forfeited property	\$ 375,000	\$ 375,000	\$ 35,939	\$ (339,061)
Investment earnings	--	--	4,330	4,330
Total revenues	<u>375,000</u>	<u>375,000</u>	<u>40,269</u>	<u>(334,731)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Dedicated funds	189,000	189,000	53,852	135,148
Capital outlay	<u>315,346</u>	<u>315,346</u>	<u>58,926</u>	<u>256,420</u>
Total expenditures	<u>504,346</u>	<u>504,346</u>	<u>112,778</u>	<u>391,568</u>
Excess (deficiency) of revenues over (under) expenditures	(129,346)	(129,346)	(72,509)	56,837
Fund balances, January 1	<u>139,777</u>	<u>139,777</u>	<u>139,777</u>	--
Fund balances, December 31	<u>\$ 10,431</u>	<u>\$ 10,431</u>	<u>\$ 67,268</u>	<u>\$ 56,837</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 11

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services:				
Enhanced 911	\$ 2,040,000	\$ 2,040,000	\$ 2,662,870	\$ 622,870
Investment earnings	--	--	44,730	44,730
Total revenues	<u>2,040,000</u>	<u>2,040,000</u>	<u>2,707,600</u>	<u>667,600</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Communications	2,316,630	2,331,608	2,136,460	195,148
Capital outlay	<u>47,418</u>	<u>32,440</u>	--	<u>32,440</u>
Total expenditures	<u>2,364,048</u>	<u>2,364,048</u>	<u>2,136,460</u>	<u>227,588</u>
Excess (deficiency) of revenues over (under) expenditures	(324,048)	(324,048)	571,140	895,188
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
Emergency Medical Services Fund	<u>405,410</u>	<u>405,410</u>	<u>372,740</u>	<u>(32,670)</u>
Net change in fund balances	81,362	81,362	943,880	862,518
Fund balances, January 1	<u>948,679</u>	<u>948,679</u>	<u>948,679</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,030,041</u>	<u>\$ 1,030,041</u>	<u>\$ 1,892,559</u>	<u>\$ 862,518</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 4,952,950	\$ 4,952,950	\$ 5,313,289	\$ 360,339
Charges for services:				
Emergency transport charges	4,066,910	4,066,910	5,024,517	957,607
Investment earnings	275,000	275,000	292,409	17,409
Miscellaneous revenues:				
Other income	15,750	15,750	49,063	33,313
Total revenues	9,310,610	9,310,610	10,679,278	1,368,668
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	8,796,381	8,833,228	8,527,836	305,392
Capital outlay	1,759,038	1,722,191	1,381,287	340,904
Total expenditures	10,555,419	10,555,419	9,909,123	646,296
Excess (deficiency) of revenues over (under) expenditures	(1,244,809)	(1,244,809)	770,155	2,014,964
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
East Baton Rouge Parish Communications District	(405,410)	(405,410)	(372,740)	32,670
Proceeds of capital asset disposition	--	--	85,761	85,761
Total other financing sources and uses	(405,410)	(405,410)	(286,979)	118,431
Net change in fund balances	(1,650,219)	(1,650,219)	483,176	2,133,395
Fund balances, January 1	8,943,351	8,943,351	8,943,351	--
Fund balances, December 31	\$ 7,293,132	\$ 7,293,132	\$ 9,426,527	\$ 2,133,395

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 6,275,280	\$ 6,275,280	\$ 6,182,617	\$ (92,663)
Investment earnings	--	(180,000)	(117,595)	62,405
Total revenues	6,275,280	6,095,280	6,065,022	(30,258)
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	6,275,280	6,095,280	6,152,319	(57,039)
Excess (deficiency) of revenues over (under) expenditures	--	--	(87,297)	(87,297)
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ (87,297)	\$ (87,297)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 14

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 523,980	\$ 523,980	\$ 562,250	\$ 38,270
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	120,910	120,910	83,786	(37,124)
Investment earnings	100,000	100,000	103,926	3,926
Total revenues	744,890	744,890	749,962	5,072
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	800,240	835,240	484,481	350,759
Excess (deficiency) of revenues over (under) expenditures	(55,350)	(90,350)	265,481	355,831
Fund balances, January 1	2,513,788	2,513,788	2,513,788	--
Fund balances, December 31	\$ 2,458,438	\$ 2,423,438	\$ 2,779,269	\$ 355,831

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH TRANSPORTATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 15

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,620,000	\$ 2,620,000	\$ 2,622,155	\$ 2,155
Investment earnings	200,000	200,000	308,152	108,152
Total revenues	2,820,000	2,820,000	2,930,307	110,307
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	799,433	1,010,433	890,657	119,776
Capital outlay	6,753,235	6,542,235	3,323,267	3,218,968
Intergovernmental	947,230	947,230	947,230	--
Total expenditures	8,499,898	8,499,898	5,161,154	3,338,744
Excess (deficiency) of revenues over (under) expenditures	(5,679,898)	(5,679,898)	(2,230,847)	3,449,051
Fund balances, January 1	7,461,753	7,461,753	7,461,753	--
Fund balances, December 31	\$ 1,781,855	\$ 1,781,855	\$ 5,230,906	\$ 3,449,051

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 16

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 12,781,740	\$ 12,431,740	\$ 12,416,643	\$ (15,097)
Investment earnings	100,000	100,000	161,006	61,006
Miscellaneous revenues:				
Other income	--	--	1,010	1,010
Total revenues	12,881,740	12,531,740	12,578,659	46,919
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Street maintenance	15,407,117	15,057,117	12,778,219	2,278,898
Excess (deficiency) of revenues over (under) expenditures	(2,525,377)	(2,525,377)	(199,560)	2,325,817
Fund balances, January 1	2,576,951	2,576,951	2,576,951	--
Fund balances, December 31	\$ 51,574	\$ 51,574	\$ 2,377,391	\$ 2,325,817

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED GARBAGE SERVICE DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 3,551,670	\$ 3,603,670	\$ 3,943,456	\$ 339,786
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	749,040	749,040	504,733	(244,307)
Charges for services:				
Solid waste user fees	5,592,120	5,592,120	5,598,451	6,331
Investment earnings	500,000	500,000	437,912	(62,088)
Total revenues	10,392,830	10,444,830	10,484,552	39,722
<b>EXPENDITURES</b>				
Current:				
Sanitation:				
Operations	9,433,620	9,485,620	9,422,212	63,408
Excess (deficiency) of revenues over (under) expenditures	959,210	959,210	1,062,340	103,130
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	(1,072,490)	(1,072,490)	(1,072,490)	--
Net change in fund balances	(113,280)	(113,280)	(10,150)	103,130
Fund balances, January 1	11,956,899	11,956,899	11,956,899	--
Fund balances, December 31	<u>\$ 11,843,619</u>	<u>\$ 11,843,619</u>	<u>\$ 11,946,749</u>	<u>\$ 103,130</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 18

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 368,813	\$ 368,813	\$ 336,171	\$ (32,642)
Department of Justice	1,034,982	1,034,982	178,161	(856,821)
Office of National Drug Control Policy	10,000	9,469	9,469	--
Department of Health and Human Services	7,387,826	8,303,524	7,390,229	(913,295)
Department of Housing and Urban Development	36,554,302	36,554,302	10,752,213	(25,802,089)
Department of Agriculture	32,098	32,098	32,098	--
Environmental Protection Agency	268,193	268,193	73,306	(194,887)
State grants:				
Department of Health and Hospitals	196,111	149,177	98,104	(51,073)
Highway Safety Commission	95,213	95,213	23,539	(71,674)
Commission on Law Enforcement	828,308	828,308	561,993	(266,315)
Department of Military Affairs	1,387,340	3,354,650	1,899,342	(1,455,308)
Department of Public Safety and Corrections	458,208	458,208	344,384	(113,824)
Office of the Governor	1,547,612	1,547,612	43,933	(1,503,679)
Louisiana State Supreme Court	118,040	88,530	69,220	(19,310)
Department of Transportation and Development	4,906,201	4,709,692	307,167	(4,402,525)
Department of Social Services	1,886,403	1,703,856	1,025,856	(678,000)
Louisiana Housing Finance Agency	1,621,850	1,621,850	571,363	(1,050,487)
Department of Culture, Recreation and Tourism	190,056	190,056	109,568	(80,488)
Department of Labor	10,044,417	10,144,445	4,939,031	(5,205,414)
Department of Agriculture	20,050	19,979	19,973	(6)
Department of Education	2,144,209	2,140,662	1,500,638	(640,024)
Other grants:				
Capital Region Planning Commission	73,806	73,806	51,966	(21,840)
Gulf States Utilities	36,615	36,615	32,367	(4,248)
Southern States Energy Board	9,000	8,547	8,547	--
Capital Area Human Services District	15,080	15,051	15,051	--
Pennington Foundation	200,000	200,000	--	(200,000)
Arts Council of Greater Baton Rouge	19,386	19,386	9,317	(10,069)
Capital Area United Way	23,645	23,345	23,345	--
Total intergovernmental revenues	71,477,764	74,000,369	30,426,351	(43,574,018)
Investment earnings	7,830	15,290	78,931	63,641
Miscellaneous revenues:				
Program income (Housing and Urban Development)	733,109	318,419	318,419	--
Condemnations (Housing and Urban Development)	--	1,561	1,561	--
Headstart - in kind contributions	1,685,155	1,914,080	1,914,080	--
Other income	--	--	(251)	(251)
Total miscellaneous revenues	2,418,264	2,234,060	2,233,809	(251)
Total revenues	73,903,858	76,249,719	32,739,091	(43,510,628)
<b>EXPENDITURES</b>				
Current:				
General government:				
City Court Volunteers in the Court	136,043	134,376	90,268	44,108

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Public safety:				
Project Impact	\$ 310,852	\$ 73,469	\$ 56,862	\$ 16,607
Community Policing Unit	580,130	580,130	--	580,130
Local Law Enforcement Block Grant	582,490	596,507	65,573	530,934
Partnership to Reduce Juvenile Gun Violence	128,839	128,839	128,839	--
Drug-free Communities	99,000	99,000	2,922	96,078
Metropolitan Medical Response System	400,000	400,000	139,614	260,386
Roadway Incident Management System	128,975	--	--	--
Emergency Response Communications Campaign	3,559	974	974	--
Truancy Assessment Project	455,234	455,234	341,426	113,808
Louisiana State Police Right-To-Know Grant	--	1,985	1,985	--
Terrorism Consequence Management Preparedness	45,288	78,497	78,497	--
Emergency Management Performance Grant	7,272	7,272	7,272	--
Hazardous Material Emergency Preparedness	4,278	4,278	4,278	--
Tropical Storm Allison	--	1,041,354	986,444	54,910
Families In Need of Services	118,040	88,530	69,220	19,310
Drug Abuse Resistance Education	112,650	112,650	78,161	34,489
Police Electronic Equipment Enhancement	451	1,742	1,742	--
Strategic Narcotics Area Patrol	112,720	112,720	112,109	611
Juvenile Accountability Incentive Block Grant	695,248	699,319	442,261	257,058
Reduce Underage Drinking	46,750	46,642	24,446	22,196
Operation Crossroads	50,000	50,000	522	49,478
Enforce Underage Drinking Laws	15,080	15,051	15,051	--
Pennington Foundation Police Handgun Grant	150,000	150,000	--	150,000
Juvenile Underage Drinking Enforcement Grant	50,000	50,000	--	50,000
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	136,426	149,477	914	148,563
Total public safety	4,233,282	4,943,670	2,559,112	2,384,558
Transportation:				
Capital City Inter-Modal Transportation Study	71,419	71,419	71,419	--
Street Name Sign Program	329,679	329,679	5,122	324,557
East Baton Rouge Flood Property Acquisition	34,931	46,678	19,704	26,974
Capital Region Planning Commission				
Transportation Planning Study	11,620	31,620	31,620	--
Total transportation	447,649	479,396	127,865	351,531
Health and welfare:				
Summer Food Program	768,295	768,295	768,295	--
Emergency Medical Services-Prison Medical				
Services Disease Screening Grant	88,400	43,132	17,836	25,296
Mosquito Monitoring and Control - Ouachita Parish	25,000	25,000	24,966	34
Low Income Housing Energy Assistance Program	582,027	566,054	566,054	--
Low Income Housing Energy Assistance Program - LHFA	978,803	982,203	337,626	644,577
Temporary Assistance to Needy Families	436,487	436,487	165,468	271,019
Federal Emergency Management Agency				
Emergency Shelter	23,645	23,345	23,345	--

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Health and welfare (continued):				
Non-grant funds:				
Health Insurance	\$ 9,049	\$ 9,049	\$ (872)	\$ 9,921
Weatherization Assistance Program	641	641	--	641
Low Income Housing Energy Assistance Program	86,000	86,000	9,971	76,029
Summer Food Program	5,780	5,780	--	5,780
Total health and welfare	3,004,127	2,945,986	1,912,689	1,033,297
Culture and recreation:				
State Aid to Public Libraries	--	107,893	107,893	--
Early Childhood Collection Grant	4,000	4,000	1,675	2,325
Decentralized Arts Funding Grant	38,287	38,287	14,065	24,222
Total culture and recreation	42,287	150,180	123,633	26,547
Conservation and development:				
Wetlands Grants	41,823	41,823	41,823	--
Environmental Protection Agency Brownsfield Pilot Program	186,624	190,827	68,984	121,843
Watershed Protection Roundtable Workshop	29,925	29,925	--	29,925
Section 8 Operating Reserve	125,427	125,427	--	125,427
Sharlo Terrace II	656,090	656,090	316,729	339,361
MOD I Section 8 Rehabilitation	47,280	47,280	--	47,280
MOD III Section 8 Rehabilitation	2,007	2,007	--	2,007
MOD IV Section 8 Rehabilitation	1,656,945	1,656,945	512,940	1,144,005
Section 8 Certificate Program	660,617	660,617	1,843	658,774
Section 8 Voucher Program	476,116	476,116	382,675	93,441
Downtown Parking Structure Feasibility Study	171,622	171,622	--	171,622
Hurricane Andrew	9,120	9,120	9,120	--
Headstart	6,716,779	7,503,733	7,066,478	437,255
Street Tree Inventory	50	50	44	6
Urban Forestry Educational Enhancement	20,000	19,929	19,929	--
Headstart Food Program	1,375,854	1,372,306	732,282	640,024
Job Training Partnership Act:				
Title I-8% Carryforward	33,051	33,051	33,051	--
Title II-A	--	(167)	(167)	--
Title II-A Incentive Funds	64,080	64,080	10,886	53,194
Title III-F	--	(624)	(624)	--
Welfare to Work	2,024,248	2,029,788	1,013,901	1,015,887
Community Services Block Grant:				
Administration and Outreach	1,645,838	988,657	833,293	155,364
State Discretionary	6,550	6,550	--	6,550
McKinley High Renovations	1,500,000	1,500,000	--	1,500,000
Louisiana Job Employment Training	731,286	515,359	180,982	334,377
Community Development Weatherization Assistance	320,480	320,480	71,545	248,935
Community Development Emergency Shelter Grants	241,610	241,610	152,923	88,687
Emergency Shelter Grants	5,365	5,365	--	5,365
Flood Mitigation Assistance Program - Commercial Floodproofing	24,000	24,000	--	24,000
East Baton Rouge Parish Elevation Project	11,400	11,400	11,175	225

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Conservation and development (continued):				
Workforce Investment Act:				
Administration	\$ 491,861	\$ 461,861	\$ 270,296	\$ 191,565
Adult Program	1,278,096	1,268,096	1,025,850	242,246
Youth Program	2,084,349	2,039,414	828,416	1,210,998
Dislocated Workers Program	1,389,552	1,370,878	877,979	492,899
Tropical Storm Allison	1,585,000	1,589,802	75,348	1,514,454
Weatherization Assistance Program	203,160	203,160	68,269	134,891
Gulf States Emergency Management	33,768	36,615	32,367	4,248
Pay as You Throw Program	9,000	8,547	8,547	--
Non-grant funds:				
Headstart Programs	2,408	2,408	--	2,408
Childhood Learning Centers Food Program	2,879	19,406	18,596	810
Rental Rehabilitation Local Funds	325,403	367,917	--	367,917
Head Start - In Kind Services	1,685,155	1,914,080	1,914,080	--
Louisiana Job Employment Training	96,535	96,535	1,667	94,868
Urban/Economic Development Program:				
Program Administration	19,845	19,845	--	19,845
Contingencies	25,026	25,849	--	25,849
Community Development Block Grant:				
Public Improvements, Facilities	1,545,757	1,645,177	4,100	1,641,077
Demolition and Clearance	427,648	427,648	88,588	339,060
Public Services	2,157,594	2,154,504	464,844	1,689,660
Relocation Assistance	25,000	25,000	--	25,000
Housing Rehabilitation	8,776,850	8,601,949	4,227,759	4,374,190
Economic Development	200,000	200,000	--	200,000
Planning	10,000	10,000	--	10,000
Program Administration	4,364,355	3,711,810	2,162,018	1,549,792
Contingencies	546,931	627,839	--	627,839
Community Development Home Program:				
Construction of Housing	56,488	56,488	--	56,488
Direct Home Ownership Assistance	4,912,284	4,912,284	618,066	4,294,218
Housing Rehabilitation	881,682	881,682	28,803	852,879
Program Administration	1,384,781	1,263,237	383,211	880,026
Community Housing Development Organization	2,009,199	2,009,199	344,650	1,664,549
Continuum of Care - Supportive Housing Program:				
Public Services	2,761,507	2,761,507	1,104,827	1,656,680
Program Administration	172,779	172,779	52,024	120,755
Housing Opportunities for Persons with AIDS Program:				
Public Services	611,100	611,100	522,818	88,282
Program Administration	18,900	18,900	7,128	11,772
Total conservation and development	58,879,079	58,218,882	26,590,063	31,628,819
Capital outlay	11,658,339	13,115,780	6,447,702	6,668,078
Total expenditures	78,400,806	79,988,270	37,851,332	42,136,938
Excess (deficiency) of revenues over (under) expenditures	(4,496,948)	(3,738,551)	(5,112,241)	(1,373,690)

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GRANTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 18  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>OTHER FINANCING SOURCES</b>				
Transfers in				
General Fund	\$ 100,451	\$ 281,003	\$ 281,003	\$ --
Library Board of Control Fund	14,153	14,153	14,153	--
Total transfers in	114,604	295,156	295,156	--
Proceeds of capital asset disposition	--	1,685	1,685	--
Total other financing sources	114,604	296,841	296,841	--
Net change in fund balances	(4,382,344)	(3,441,710)	(4,815,400)	(1,373,690)
Fund balances, January 1	3,504,270	3,504,270	3,504,270	--
Fund balances, December 31	<u>\$ (878,074)</u>	<u>\$ 62,560</u>	<u>\$ (1,311,130)</u>	<u>\$ (1,373,690)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CITY SALES TAX BONDS DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 12,955,080	\$ 12,955,080	\$ 13,000,253	\$ 45,173
Investment earnings	945,750	945,750	899,313	(46,437)
Total revenues	13,900,830	13,900,830	13,899,566	(1,264)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	7,035,000	7,035,000	7,035,000	--
Interest and fiscal charges:				
Bond interest	5,899,580	5,899,580	5,899,562	18
Paying agent fees	7,750	7,750	3,665	4,085
Total interest and fiscal charges	5,907,330	5,907,330	5,903,227	4,103
Total expenditures	12,942,330	12,942,330	12,938,227	4,103
Excess (deficiency) of revenues over (under) expenditures	958,500	958,500	961,339	2,839
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
Capital Projects Fund	--	1,599,624	1,599,624	--
Net change in fund balances	958,500	2,558,124	2,560,963	2,839
Fund balances, January 1	19,510,991	19,510,991	19,510,991	--
Fund balances, December 31	\$ 20,469,491	\$ 22,069,115	\$ 22,071,954	\$ 2,839

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH SALES TAX BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 20

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 577,550	\$ 577,550	\$ 578,838	\$ 1,288
Investment earnings	44,050	44,050	41,915	(2,135)
Total revenues	621,600	621,600	620,753	(847)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	440,000	440,000	440,000	--
Interest and fiscal charges:				
Bond interest	176,080	176,080	176,072	8
Paying agent fees	1,000	1,000	--	1,000
Total interest and fiscal charges	177,080	177,080	176,072	1,008
Total expenditures	617,080	617,080	616,072	1,008
Excess (deficiency) of revenues over (under) expenditures	4,520	4,520	4,681	161
Fund balances, January 1	912,975	912,975	912,975	--
Fund balances, December 31	\$ 917,495	\$ 917,495	\$ 917,656	\$ 161

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
STATE AND LOCAL GOVERNMENT SECURITIES DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 21

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ 29,760	\$ 29,760	\$ 29,762	\$ 2
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	(405,670)	(405,670)	(405,662)	8
Greater Baton Rouge Airport District	(65,130)	(65,130)	(65,130)	--
Total transfers out	(470,800)	(470,800)	(470,792)	8
Proceeds from long-term debt	5,400,000	5,400,000	5,400,000	--
Total other financing sources and uses	4,929,200	4,929,200	4,929,208	8
Net change in fund balances	4,958,960	4,958,960	4,958,970	10
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ 4,958,960	\$ 4,958,960	\$ 4,958,970	\$ 10

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT C - 22

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 1,045,610	\$ 2,885,983	\$ 2,927,960	\$ (41,977)
Interest and fiscal charges:				
Bond interest	5,196,090	5,196,090	5,067,403	128,687
Total expenditures	6,241,700	8,082,073	7,995,363	86,710
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	6,241,700	6,241,700	6,154,990	(86,710)
Capital Projects Fund	--	1,840,373	1,840,373	--
Total other financing sources	6,241,700	8,082,073	7,995,363	(86,710)
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.



## NONMAJOR ENTERPRISE FUNDS

Enterprise funds account for operations: (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Riverside Centroplex Fund** accounts for the operation of a cultural and entertainment center composed of an arena, exhibition hall and theater of performing arts. Principal revenues of the fund are rents, commissions and governmental subsidies.

**Greater Baton Rouge Parking Authority** accounts for the operation of an off-street parking facility. Principal revenues of the fund are governmental subsidies and automobile parking fees.

**Solid Waste Disposal Facility Fund** accounts for the provision of solid waste disposal services and operation of the landfill. Principal revenues of the fund are landfill dumping fees.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**DECEMBER 31, 2001**

EXHIBIT D - 1

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 642,610	\$ --	\$ 10,042,096	\$ 10,684,706
Investments	--	--	4,303,756	4,303,756
Accounts receivable - net	542,982	2,820	1,235,176	1,780,978
Accrued interest receivable	467	--	36,997	37,464
Prepaid items	70,242	--	--	70,242
Total current assets	<u>1,256,301</u>	<u>2,820</u>	<u>15,618,025</u>	<u>16,877,146</u>
Noncurrent assets:				
Restricted assets:				
Cash and cash equivalents	2,815,213	1,033,298	--	3,848,511
Investments	1,206,520	--	--	1,206,520
Sales taxes receivable	51,173	--	--	51,173
Accrued interest receivable	10,876	996	--	11,872
Due from other governments	215,922	--	--	215,922
Total restricted assets	<u>4,299,704</u>	<u>1,034,294</u>	<u>--</u>	<u>5,333,998</u>
Capital assets:				
Land	1,024,914	808,586	7,086,007	8,919,507
Buildings	31,978,117	9,979,462	--	41,957,579
Improvements other than buildings	--	17,375	25,156,961	25,174,336
Equipment	1,052,609	154,881	242,270	1,449,760
Construction work in progress	3,088,903	--	--	3,088,903
Total capital assets	<u>37,144,543</u>	<u>10,960,304</u>	<u>32,485,238</u>	<u>80,590,085</u>
Accumulated depreciation	<u>(20,475,712)</u>	<u>(8,597,577)</u>	<u>(7,651,967)</u>	<u>(36,725,256)</u>
Net capital assets	<u>16,668,831</u>	<u>2,362,727</u>	<u>24,833,271</u>	<u>43,864,829</u>
Total assets	<u>22,224,836</u>	<u>3,399,841</u>	<u>40,451,296</u>	<u>66,075,973</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
**DECEMBER 31, 2001**

EXHIBIT D - 1  
(Continued)

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>LIABILITIES</b>				
Current liabilities:				
Accounts and contracts payable	\$ 216,434	\$ 6,610	\$ 745,059	\$ 968,103
Due to other funds	--	483,165	--	483,165
Due to other governments	--	10,376	--	10,376
Accrued salaries payable	44,385	8,483	17,763	70,631
Accrued expenses payable	100,492	--	--	100,492
Deferred revenue	328,984	--	--	328,984
Compensated absences payable	35,421	14,512	13,531	63,464
Total current liabilities	<u>725,716</u>	<u>523,146</u>	<u>776,353</u>	<u>2,025,215</u>
Liabilities payable from restricted assets:				
Accounts and contracts payable	1,061,744	--	--	1,061,744
Accrued interest payable	--	36,067	--	36,067
Revenue bonds payable	--	525,000	--	525,000
Total restricted liabilities	<u>1,061,744</u>	<u>561,067</u>	<u>--</u>	<u>1,622,811</u>
Noncurrent liabilities:				
Revenue bonds payable	--	560,000	--	560,000
Landfill closure and postclosure care liability	--	--	7,378,798	7,378,798
Net pension obligation	--	21,690	65,150	86,840
Total long-term liabilities	<u>--</u>	<u>581,690</u>	<u>7,443,948</u>	<u>8,025,638</u>
Total liabilities	<u>1,787,460</u>	<u>1,665,903</u>	<u>8,220,301</u>	<u>11,673,664</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	16,668,831	1,277,727	17,454,473	35,401,031
Restricted for capital projects	3,237,960	--	--	3,237,960
Restricted for debt service	--	999,711	--	999,711
Unrestricted	530,585	(543,500)	14,776,522	14,763,607
Total net assets	<u>\$ 20,437,376</u>	<u>\$ 1,733,938</u>	<u>\$ 32,230,995</u>	<u>\$ 54,402,309</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT D - 2

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,740,764	\$ 621,837	\$ 9,607,790	\$ 11,970,391
Miscellaneous revenues	49,968	553	42,659	93,180
Total operating revenues	<u>1,790,732</u>	<u>622,390</u>	<u>9,650,449</u>	<u>12,063,571</u>
<b>OPERATING EXPENSES</b>				
Personal services	774,903	195,378	412,633	1,382,914
Employee benefits	160,173	73,725	105,819	339,717
Supplies	89,479	2,550	59,517	151,546
Contractual services	939,461	66,265	7,963,437	8,969,163
Landfill closure and postclosure care expense	--	--	1,059,031	1,059,031
Depreciation	1,085,187	402,347	1,059,040	2,546,574
Management fee	362,679	--	--	362,679
Total operating expenses	<u>3,411,882</u>	<u>740,265</u>	<u>10,659,477</u>	<u>14,811,624</u>
Operating income (loss)	<u>(1,621,150)</u>	<u>(117,875)</u>	<u>(1,009,028)</u>	<u>(2,748,053)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Taxes	718,811	--	--	718,811
Operating grants	4,368	--	--	4,368
Investment earnings	167,187	12,703	602,395	782,285
Interest expense	--	(95,214)	--	(95,214)
Gain (loss) on disposition of capital assets	(40,637)	(3,111)	(21,178)	(64,926)
Total nonoperating revenues (expenses)	<u>849,729</u>	<u>(85,622)</u>	<u>581,217</u>	<u>1,345,324</u>
Income (loss) before contributions and transfers	<u>(771,421)</u>	<u>(203,497)</u>	<u>(427,811)</u>	<u>(1,402,729)</u>
Capital contributions	940,523	--	--	940,523
Transfers in	<u>775,766</u>	<u>387,770</u>	<u>266,011</u>	<u>1,429,547</u>
Change in net assets	944,868	184,273	(161,800)	967,341
Total net assets - January 1	<u>19,492,508</u>	<u>1,549,665</u>	<u>32,392,795</u>	<u>53,434,968</u>
Total net assets - December 31	<u>\$ 20,437,376</u>	<u>\$ 1,733,938</u>	<u>\$ 32,230,995</u>	<u>\$ 54,402,309</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF CASH FLOWS  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT D - 3

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	\$ 1,521,932	\$ 632,143	\$ 9,110,079	\$ 11,264,154
Cash payments to suppliers for goods and services	(1,421,197)	(75,632)	(8,007,406)	(9,504,235)
Cash payments to employees for services and benefits	(931,164)	(260,281)	(502,145)	(1,693,590)
Net cash provided by (used for) operating activities	(830,429)	296,230	600,528	66,329
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating grants received	4,368	--	--	4,368
Operating transfers in from other funds	629,874	387,770	--	1,017,644
Interest paid on short-term interfund loans	--	(39,556)	--	(39,556)
Loans from other funds	--	483,165	--	483,165
Repayment of loans from other funds	--	(1,006,376)	--	(1,006,376)
Net cash provided by (used for) noncapital financing activities	634,242	(174,997)	--	459,245
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Cash received from occupancy taxes	713,217	--	--	713,217
Proceeds from sale of capital assets	60	--	2,000	2,060
Acquisition and construction of capital assets	(1,091,849)	--	(6,112)	(1,097,961)
Principal paid on bonds, obligations and capital leases	--	(495,000)	--	(495,000)
Interest paid on bonds, obligations and capital leases	--	(104,786)	--	(104,786)
Capital contributed by other governments	1,016,090	--	--	1,016,090
Net cash provided by (used for) capital and related financing activities	637,518	(599,786)	(4,112)	33,620
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchase of investments	(1,206,520)	--	(4,303,756)	(5,510,276)
Proceeds from sales and maturities of investments	--	--	11,626,461	11,626,461
Interest received on investments	191,338	43,353	685,997	920,688
Net cash provided by (used for) investing activities	(1,015,182)	43,353	8,008,702	7,036,873
Net increase (decrease) in cash and cash equivalents	(573,851)	(435,200)	8,605,118	7,596,067
Cash and cash equivalents, January 1	4,031,674	1,468,498	1,436,978	6,937,150
Cash and cash equivalents, December 31	\$ 3,457,823	\$ 1,033,298	\$ 10,042,096	\$ 14,533,217
Classified as:				
Current assets	\$ 642,610	\$ --	\$ 10,042,096	\$ 10,684,706
Restricted assets	2,815,213	1,033,298	--	3,848,511
Totals	\$ 3,457,823	\$ 1,033,298	\$ 10,042,096	\$ 14,533,217

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF CASH FLOWS  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT D - 3  
(Continued)

	Riverside Centroplex	Greater Baton Rouge Parking Authority	Solid Waste Disposal Facility	Total Nonmajor Enterprise Funds
<b>Reconciliation of operating income to net cash provided by (used for) operating activities:</b>				
Operating income (loss)	\$ (1,621,150)	\$ (117,875)	\$ (1,009,028)	\$ (2,748,053)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	1,085,187	402,347	1,059,040	2,546,574
Landfill closure and postclosure care expense	--	--	1,059,031	1,059,031
Increase (decrease) in compensated absences payable	(1,350)	1,169	(903)	(1,084)
Increase (decrease) in net pension obligation	--	6,845	15,154	21,999
Change in assets and liabilities:				
Decrease (increase) in accounts receivable	(94,288)	(603)	(540,370)	(635,261)
Decrease (increase) in prepaid items	35,831	--	--	35,831
Increase (decrease) in accounts and contracts payable	(65,409)	(6,837)	15,548	(56,698)
Increase (decrease) in due to other governments	--	10,376	--	10,376
Increase (decrease) in accrued salaries payable	5,262	808	2,056	8,126
Increase (decrease) in deferred revenue	(174,512)	--	--	(174,512)
Total adjustments	790,721	414,105	1,609,556	2,814,382
Net cash provided by (used for) operating activities	\$ (830,429)	\$ 296,230	\$ 600,528	\$ 66,329
Non cash investing, capital, and financing activities:				
Gain on fair value of investments	\$ 11,343	\$ 996	\$ 36,997	\$ 49,336
Capital assets contributed from other funds	145,892	--	266,011	411,903
Loss on disposal of capital assets	(40,697)	3,111	(23,178)	(60,764)

The accompanying notes are an integral part of this statement.

## INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

**Fleet Rental and Replacement Fund** rents motorized equipment to Public Works divisions and provides for their scheduled replacement at the end of the economic life of the asset.

**Central Garage Fund** maintains motorized and heavy equipment and provides motor fuels for all departments.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2001**

EXHIBIT E - 1

	Fleet Rental and Replace- ment Fund	Central Garage	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 6,429,977	\$ 2,120,140	\$ 8,550,117
Accrued interest receivable	16,210	4,812	21,022
Due from other governments	--	2,149	2,149
Inventory	--	177,716	177,716
Total current assets	<u>6,446,187</u>	<u>2,304,817</u>	<u>8,751,004</u>
Capital assets:			
Land	--	47,568	47,568
Buildings	--	2,213,798	2,213,798
Improvements other than buildings	--	7,190	7,190
Equipment	16,374,159	184,054	16,558,213
Equipment under capital leases	2,906,653	--	2,906,653
Total capital assets	<u>19,280,812</u>	<u>2,452,610</u>	<u>21,733,422</u>
Accumulated depreciation	<u>(13,965,394)</u>	<u>(1,405,152)</u>	<u>(15,370,546)</u>
Net capital assets	<u>5,315,418</u>	<u>1,047,458</u>	<u>6,362,876</u>
Total assets	<u>11,761,605</u>	<u>3,352,275</u>	<u>15,113,880</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts and contracts payable	2,507	177,480	179,987
Accrued salaries payable	--	51,511	51,511
Compensated absences payable	--	121,511	121,511
Obligation under capital leases	834,859	--	834,859
Total current liabilities	<u>837,366</u>	<u>350,502</u>	<u>1,187,868</u>
Long-term liabilities:			
Obligation under capital leases	368,292	--	368,292
Net pension obligation	--	145,564	145,564
Total long-term liabilities	<u>368,292</u>	<u>145,564</u>	<u>513,856</u>
Total liabilities	<u>1,205,658</u>	<u>496,066</u>	<u>1,701,724</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	4,112,267	1,047,458	5,159,725
Unrestricted	<u>6,443,680</u>	<u>1,808,751</u>	<u>8,252,431</u>
Total net assets	<u>\$ 10,555,947</u>	<u>\$ 2,856,209</u>	<u>\$ 13,412,156</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT E - 2

	Fleet Rental and Replace- ment Fund	Central Garage	Total
Operating revenues:			
Charges for services:			
Billings to departments	\$ 4,893,803	\$ 6,578,040	\$ 11,471,843
Operating expenses:			
Personal services	--	1,208,029	1,208,029
Employee benefits	--	365,375	365,375
Supplies	76,341	97,447	173,788
Contractual services	2,017,036	730,079	2,747,115
Cost of materials	--	4,149,107	4,149,107
Depreciation	2,697,610	96,273	2,793,883
Total operating expenses	<u>4,790,987</u>	<u>6,646,310</u>	<u>11,437,297</u>
Operating income (loss)	<u>102,816</u>	<u>(68,270)</u>	<u>34,546</u>
Non-operating revenues (expenses):			
Investment earnings	264,806	78,212	343,018
Interest expense	(97,513)	--	(97,513)
Gain (loss) on disposition of capital assets	256,305	(60,560)	195,745
Total non-operating revenues (expenses)	<u>423,598</u>	<u>17,652</u>	<u>441,250</u>
Net income (loss)	526,414	(50,618)	475,796
Total net assets - January 1	<u>10,029,533</u>	<u>2,906,827</u>	<u>12,936,360</u>
Total net assets - December 31	<u>\$ 10,555,947</u>	<u>\$ 2,856,209</u>	<u>\$ 13,412,156</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT E - 3

	Fleet Rental and Replace- ment Fund	Central Garage	Total
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers	\$ 4,905,736	\$ 6,579,478	\$ 11,485,214
Cash payments to suppliers for goods and services	(2,373,967)	(4,975,070)	(7,349,037)
Cash payments to employees for services and benefits	--	(1,555,219)	(1,555,219)
Net cash provided by (used for) operating activities	<u>2,531,769</u>	<u>49,189</u>	<u>2,580,958</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Proceeds from sale of capital assets	376,818	1,137	377,955
Acquisition and construction of capital assets	(1,470,350)	(6,354)	(1,476,704)
Principal paid on bonds and capital leases	(1,181,395)	--	(1,181,395)
Interest paid on bonds and capital leases	(97,513)	--	(97,513)
Net cash provided by (used for) capital and related financing activities	<u>(2,372,440)</u>	<u>(5,217)</u>	<u>(2,377,657)</u>
<b>Cash Flows From Investing Activities:</b>			
Interest received on investments	<u>301,360</u>	<u>89,905</u>	<u>391,265</u>
Net increase (decrease) in cash and cash equivalents	460,689	133,877	594,566
Cash and cash equivalents, January 1	<u>5,969,288</u>	<u>1,986,263</u>	<u>7,955,551</u>
Cash and cash equivalents, December 31	<u>\$ 6,429,977</u>	<u>\$ 2,120,140</u>	<u>\$ 8,550,117</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:</b>			
Operating income (loss)	\$ 102,816	\$ (68,270)	\$ 34,546
Adjustments to reconcile operating income (loss) to Net cash provided by (used for) operating activities:			
Depreciation	2,697,610	96,273	2,793,883
Increase (decrease) in compensated absences payable	--	11,410	11,410
Increase (decrease) in net pension obligation	--	41,673	41,673
Change in assets and liabilities:			
Decrease (increase) in due from other governments	11,934	1,439	13,373
Decrease (increase) in inventory	--	7,722	7,722
Increase (decrease) in accounts and contracts payable	(280,591)	(47,832)	(328,423)
Increase (decrease) in accrued salaries payable	--	6,774	6,774
Total adjustments	<u>2,428,953</u>	<u>117,459</u>	<u>2,546,412</u>
Net cash provided by (used for) operating activities	<u>\$ 2,531,769</u>	<u>\$ 49,189</u>	<u>\$ 2,580,958</u>
<b>Non Cash Investing, Capital, and Financing Activities:</b>			
Gain on fair value of investments	\$ 16,210	\$ 4,812	\$ 21,022
Loss on disposal of capital assets	(120,513)	(61,697)	(182,210)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUND**  
**COMPARATIVE SCHEDULES BY SOURCE (1)**  
**DECEMBER 31, 2001 AND 2000**

EXHIBIT F - 1

	2001	2000
Governmental funds capital assets:		
Land	\$ 68,272,156	\$ 18,988,338
Buildings	159,896,937	156,171,005
Improvements other than buildings and infrastructure	259,235,237	285,775,459
Equipment	45,992,426	44,856,721
Equipment under capital leases	385,339	526,174
Construction work in progress	30,357,167	18,579,801
Total governmental funds capital assets	<u>\$ 564,139,262</u>	<u>\$ 524,897,498</u>
Investments in governmental funds capital assets by source:		
Investment in property acquired prior to 1960	\$ 3,601,707	\$ 3,601,707
Investment in property acquired after 1960:		
Capital Projects Funds:		
General Obligation Bonds	55,683,037	55,683,037
Excess Revenue Certificates of Indebtedness	47,809,383	48,409,632
Revenue Bonds	11,569,207	10,681,063
Limited Tax Certificates of Indebtedness	6,150,000	6,150,000
Special Assessment Certificates of Indebtedness	17,217,911	17,217,911
Federal grants	33,640,673	33,640,673
State grants	20,378,160	17,642,975
City grants	34,851,038	29,441,340
Parish grants	17,034,548	14,753,828
Property taxes	16,428,026	16,392,109
Library Board of Control Special Revenue Fund	23,569,681	20,574,152
Dedicated sales tax	39,772,491	29,063,535
Other sources	32,863,488	28,196,022
General Fund revenues	54,708,309	55,093,918
Special Revenue Funds revenues	133,073,932	128,175,425
Gifts	956,616	956,616
Donated infrastructure	5,548,362	--
Capital Transportation Corporation	8,540,698	8,481,560
Trust and Agency Funds	673,447	673,447
Eminent domain	68,548	68,548
Total governmental funds capital assets	<u>\$ 564,139,262</u>	<u>\$ 524,897,498</u>

- (1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY (1)**  
**DECEMBER 31, 2001**

EXHIBIT F - 2

	Improvements				Totals	
	Land	Buildings	Other Than Buildings and Infrastructure	Equipment	December 31, 2001	December 31, 2000
<b>Function and Activity</b>						
<b>General government:</b>						
Legislative	\$ --	\$ --	\$ --	\$ 311,382	\$ 311,382	\$ 346,046
Executive	--	167,938	2,207	346,979	517,124	511,443
Judicial	1,680	17,497,401	2,704	1,262,343	18,764,128	18,752,977
Elections	--	--	--	80,786	80,786	80,786
Finance	--	--	--	607,465	607,465	634,987
Personnel	--	739,000	--	131,619	870,619	870,619
Law	115,670	85,658	--	493,311	694,639	714,271
Administration office and boards	511,406	1,141,247	174,982	2,871,146	4,698,781	4,615,491
General government buildings	8,689,763	28,636,044	26,435	--	37,352,242	37,113,473
Total general government	9,318,519	48,267,288	206,328	6,105,031	63,897,166	63,640,093
<b>Public safety:</b>						
Police	809,549	3,501,399	179,927	18,048,670	22,539,545	22,321,345
Fire	1,037,835	7,988,422	21,319	9,669,045	18,716,621	18,796,932
Emergency Medical Services	75,307	2,027,717	43,144	3,404,549	5,550,717	5,118,422
Correctional institution	--	32,792,282	738,903	625,113	34,156,298	33,490,161
Other	625,149	14,284,151	998,278	2,528,214	18,435,792	16,415,022
Total public safety	2,547,840	60,593,971	1,981,571	34,275,591	99,398,973	96,141,882
Transportation	51,477,662	9,219,546	244,970,361	122,696	305,790,265	283,643,502
Sanitation	--	--	--	34,478	34,478	34,478
Health and welfare	2,400	4,880,135	26,238	1,520,099	6,428,872	6,539,925
Culture and recreation	2,767,292	26,077,214	4,178,106	2,592,438	35,615,050	34,758,421
Conservation and development	1,913,007	10,858,783	4,986,870	1,342,093	19,100,753	17,898,723
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,134,499
<b>Total governmental funds capital assets allocated to functions</b>						
	<u>\$ 68,272,156</u>	<u>\$ 159,896,937</u>	<u>\$ 259,235,237</u>	<u>\$ 45,992,426</u>	\$ 533,396,756	\$ 505,791,523
Equipment under capital leases					385,339	526,174
Construction work in progress					30,357,167	18,579,801
<b>Total governmental funds capital assets</b>					<u>\$ 564,139,262</u>	<u>\$ 524,897,498</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT F - 3

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Governmental Funds Capital Assets December 31, 2001</u>
General government:					
Legislative	\$ 346,046	\$ 33,829	\$ 68,493	\$ --	\$ 311,382
Executive	511,443	12,645	6,964	--	517,124
Judicial	18,752,977	82,606	71,455	--	18,764,128
Elections	80,786	--	--	--	80,786
Finance	634,987	31,950	59,472	--	607,465
Personnel	870,619	--	--	--	870,619
Law	714,271	--	19,632	--	694,639
Administration office and boards	4,615,491	1,100,861	1,017,571	--	4,698,781
General government buildings	37,113,473	67,770	--	(170,999)	37,352,242
Total general government	<u>63,640,093</u>	<u>1,329,661</u>	<u>1,243,587</u>	<u>(170,999)</u>	<u>63,897,166</u>
Public safety:					
Police	22,321,345	3,033,572	2,815,372	--	22,539,545
Fire	18,796,932	395,001	475,312	--	18,716,621
Emergency Medical Services	5,118,422	1,354,529	922,234	--	5,550,717
Correctional institution	33,490,161	420,282	5,253	(251,108)	34,156,298
Other	16,415,022	2,128,988	108,218	--	18,435,792
Total public safety	<u>96,141,882</u>	<u>7,332,372</u>	<u>4,326,389</u>	<u>(251,108)</u>	<u>99,398,973</u>
Transportation	283,643,502	12,317,564	19,888	(9,849,087)	305,790,265
Sanitation	34,478	--	--	--	34,478
Health and welfare	6,539,925	228,047	339,100	--	6,428,872
Culture and recreation	34,758,421	1,301,925	445,339	(43)	35,615,050
Conservation and development	17,898,723	1,261,664	104,279	(44,645)	19,100,753
Miscellaneous	3,134,499	--	--	3,300	3,131,199
Equipment under capital leases	526,174	--	140,835	--	385,339
Construction work in progress	18,579,801	16,541,586	--	4,764,220	30,357,167
Total governmental funds capital assets	<u>\$ 524,897,498</u>	<u>\$ 40,312,819</u>	<u>\$ 6,619,417</u>	<u>\$ (5,548,362)</u>	<u>\$ 564,139,262</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

The accompanying notes are an integral part of this statement.



**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 BALANCE SHEET  
 DECEMBER 31, 2001**

EXHIBIT G - 1

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ --	\$ 95,386	\$ --
Property taxes receivable - net	21,593	--	--	9,721
Accounts receivable	--	22,337	--	--
Accrued interest receivable	--	--	193	111
Due from other governments	140,976	32	7,428	189,468
Total assets	<u>\$ 162,569</u>	<u>\$ 22,369</u>	<u>\$ 103,007</u>	<u>\$ 199,300</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts and contracts payable	\$ 14,001	\$ 1,024	\$ 649	\$ 2,146
Due to primary government	86,566	8,652	--	6,516
Deferred revenue	8,900	--	--	640
Total liabilities	<u>109,467</u>	<u>9,676</u>	<u>649</u>	<u>9,302</u>
Fund balances:				
Unreserved:				
Designated for subsequent years expenditures	--	--	--	1,080
Undesignated	53,102	12,693	102,358	188,918
Total fund balances	<u>53,102</u>	<u>12,693</u>	<u>102,358</u>	<u>189,998</u>
Total liabilities and fund balances	<u>\$ 162,569</u>	<u>\$ 22,369</u>	<u>\$ 103,007</u>	<u>\$ 199,300</u>

The accompanying notes are an integral part of this statement.

**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2001**

EXHIBIT G - 2

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Fund balances - total governmental funds	\$ 53,102	\$ 12,693	\$ 102,358	\$ 189,998
Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds				
Governmental capital assets	355,110	354,216	330,499	778,198
Less accumulated depreciation	(144,894)	(240,533)	(103,204)	(277,587)
Some revenues were collected more than sixty days after year-end and therefore are not available soon enough to pay for current-period expenditures.				
	43,134	--	--	640
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.				
Obligation under capital leases	(31,849)	--	--	(188,908)
Net pension obligation	(7,290)	--	--	--
Net assets of governmental activities	<u>\$ 267,313</u>	<u>\$ 126,376</u>	<u>\$ 329,653</u>	<u>\$ 502,341</u>

**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT G - 3

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 173,160	\$ --	\$ --	\$ 210,999
Intergovernmental revenues:				
Louisiana Office of the Governor	1,115	--	19,104	25,000
Insurance company taxes	18,837	7,834	8,676	3,821
Louisiana revenue sharing	37,976	--	--	--
On-behalf payments for salaries and benefits	10,800	--	--	--
City of Baton Rouge	17,590	22,930	11,470	26,570
Charges for services:				
Fire protection service charges	128,679	25,177	25,904	7,805
Investment earnings	263	763	3,788	5,225
Miscellaneous revenues:				
Other income	2,398	3,793	2,354	40,705
Total revenues	390,818	60,497	71,296	320,125
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	227,471	26,195	14,420	140,034
Employee benefits	52,142	2,004	3,315	25,230
Supplies	34,431	9,778	6,944	18,143
Contractual services	93,607	26,541	23,057	44,928
Rural Development Grant	1,115	--	19,104	--
Debt service:				
Principal	11,575	--	--	30,190
Interest	2,081	--	--	5,999
Capital outlay	--	--	--	167,938
Total expenditures	422,422	64,518	66,840	432,462
Excess (deficiency) of revenues over (under) expenditures	(31,604)	(4,021)	4,456	(112,337)
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	700	--
Capital leases	--	--	--	94,238
Total other financing sources	--	--	700	94,238
Net change in fund balances	(31,604)	(4,021)	5,156	(18,099)
Fund balances, January 1	84,706	16,714	97,202	208,097
Fund balances, December 31	\$ 53,102	\$ 12,693	\$ 102,358	\$ 189,998

The accompanying notes are an integral part of this statement.

**BROWNSFIELD FIRE PROTECTION DISTRICT  
CHANEYVILLE FIRE PROTECTION DISTRICT  
PRIDE FIRE PROTECTION DISTRICT  
ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT G - 4

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Net change in fund balances - total governmental funds	\$ (31,604)	\$ (4,021)	\$ 5,156	\$ (18,099)
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.				
Capital outlay	--	--	--	167,938
Depreciation expense	(50,214)	(36,252)	(28,049)	(60,340)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net assets.				
	(4,033)	--	--	--
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.				
Property tax revenues	8,900	--	--	640
Louisiana revenue sharing	34,234	--	--	--
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.				
	11,575	--	--	30,190
Some expenses reported in the statement of activities, such as net pension obligation, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.				
	(3,920)	--	--	--
Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability.				
	--	--	--	(94,238)
Change in net assets of governmental activities	<u>\$ (35,062)</u>	<u>\$ (40,273)</u>	<u>\$ (22,893)</u>	<u>\$ 26,091</u>